

For the calendar year 2002, or fiscal year

beginning MM / DD / YYYY, and ending MM / DD / YYYY.

Attach to your return and mail to

Arizona Department of Revenue, 1600 West Monroe, Attention: Alt Fuel, Phoenix, AZ, 85007-2650

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X or 165

Your Social Security Number or Federal Employer ID Number

Do not use this form to claim a credit carryover for a neighborhood electric vehicle (NEV). Use Form 328 to claim a credit carryover for a NEV.

Part I Refund Allocation From 2000 to 2002 for Taxpayers That Elected to Have the 2000 Refund Paid Out in Three Annual Installments

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Credit from Taxable Year	Original Credit Amount	Amount of Column (b) Applied to 2000 Tax Plus Amount of Column (b) Included in First Annual Installment	Amount of Column (b) Included in Second Annual Installment	Tentative Amount Available for Third Refund Installment: Subtract columns (c) and (d) from column (b).	Refund Installment Disallowance from Form 313, Part VIII, line 28. Complete Parts IV thru VIII as applicable before entering amount.	Amount Available to be Refunded: Subtract column (f) from column (e). If the amount in column (f) is more than the amount in column (e), enter zero in column (g).
1 2000	\$	\$	\$	\$	\$	\$

Amount refundable for taxable year 2002.

- Individuals enter the amount from line 1, column (g) on Form 140, page 1, line 37; or Form 140PY, page 1, line 39; or Form 140NR, page 1, line 37; or Form 140X, page 1, line 40.
- Corporations enter this amount on Form 120, page 1, line 25; or Form 120A, page 1, line 17; or Form 120X, page 1, line 25.
- S corporations, that are taking the credit, also enter this amount on Form 120S, page 1, line 21.

NOTE: Do not complete Form 300 (corporations) or Form 301 (individuals) unless you complete Part III or Part VIII.

Part II Refund Allocation From 2001 to 2002 for Taxpayers That Elected to Have the 2001 Refund Paid Out in Either Two or Three Annual Installments

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Credit from Taxable Year	Refund Election Check one box:	Original Credit Amount	Amount of Column (c) Applied to 2001 Tax Plus Amount of Column (c) Included in First Annual Installment	Tentative Amount Available for Refund Installments: Subtract column (d) from column (c).	Refund Installment Disallowance from Form 313, Part VIII, line 33. Complete Parts IV thru VIII as applicable before entering amount.	Amount Available to be Refunded: Subtract column (f) from column (e). If the amount in column (f) is more than the amount in column (e), enter zero in column (g).
2 2001	<input type="checkbox"/> 2 Annual Installments <input type="checkbox"/> 3 Annual Installments	\$	\$	\$	\$	\$

3 Amount refundable for taxable year 2002. If you elected two annual installments, enter the amount shown on line 2, column (g) here. If you elected three annual installments, divide the amount on line 2, column (g) by 2 and enter the result here 3 00

If you also have an amount on line 1, column (g), add the amount on line 1, column (g) to the amount on line 3.

- Individuals also enter this amount on Form 140, page 1, line 37; or Form 140PY, page 1, line 39; or Form 140NR, page 1, line 37; or Form 140X, page 1, line 40.
- Corporations also enter this amount on Form 120, page 1, line 25; or Form 120A, page 1, line 17; or Form 120X, page 1, line 25.
- S corporations, that are taking the credit, also enter this amount on Form 120S, page 1, line 21.

NOTE: Do not complete Form 300 (corporations) or Form 301 (individuals) unless you complete Part III or Part VIII.

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Part III Available Credit Carryover From Taxable Years 1997, 1998 and 1999**NOTE:** If you complete Part III, you must also complete Form 300 (corporations) or Form 301 (individuals).

	(a) Carryover Credit From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover <i>Subtract column (c) from column (b)</i>
4	1997 (5 year carryover)	\$	\$	\$
5	1998 (5 year carryover)	\$	\$	\$
6	1999 (5 year carryover)	\$	\$	\$
7	Total Available Carryover From Prior Taxable Years: <i>Add the amounts on lines 4 through 6 of column (d), and enter the total.</i> Individuals also enter this amount on Arizona Form 301, Part I, line 10. Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 8.....			\$

Part IV Credit Recapture Computation

8	Enter the number of AFVs for which you claimed a credit that are no longer eligible for the credit.....	8	
9	Enter the Vehicle Identification Number (VIN) for each AFV that no longer qualifies for the credit	9	
10	Enter the date on which the AFV was placed into service	10	
11	Enter the date on which the event that caused the recapture occurred.....	11	
12	Enter the amount of credit for which each AFV was eligible	12	\$
13	Amount of credit subject to recapture: If the date on line 11 is within 12 months from the date on line 10, <i>multiply the amount on line 12 by 100% (1)</i> . If the date on line 11 is more than 12 months but within 24 months from the date on line 10, <i>multiply the amount on line 12 by 66 2/3% (.666)</i> . If the date on line 11 is more than 24 months but within 36 months from the date on line 10, <i>multiply the amount on line 12 by 33 1/3% (.333)</i>	13	\$
14	For vehicles placed in service during the 2000 taxable year, <i>add the amounts on line 13 in each column, and enter the result</i>	14	00
15	For vehicles placed in service during the 2001 taxable year, <i>add the amounts on line 13 in each column, and enter the result</i>	15	00

Part V Lessor/Lessee Information for Credit Recapture

16	Have you entered into a lease agreement for any AFV listed on Part IV, line 9 that provides that the lessor may share the credit with the lessee?	Yes	No
	If you answered, "No", skip lines 17 through 25.	<input type="checkbox"/>	<input type="checkbox"/>
	If you answered, "Yes", complete lines 17 through 25		
17	Is this form being completed by the lessor or the lessee? <i>Check the applicable box</i>	Lessor	Lessee
	If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for AFVs listed on line 9, complete a separate schedule for each lease that shows the information requested on lines 18 through 25 below. Attach these schedules to Form 313 when you file your return.	<input type="checkbox"/>	<input type="checkbox"/>
18	Name of lessor:		
19	Lessor's TIN:		
20	Lessor's share of the amount of credit recapture on Part IV, line 14	20	00
21	Lessor's share of the amount of credit recapture on Part IV, line 15	21	00
22	Name of lessee:		
23	Lessee's TIN:		
24	Lessee's share of the amount of credit recapture on Part IV, line 14	24	00
25	Lessee's share of the amount of credit recapture on Part IV, line 15	25	00

Part VI S Corporation Shareholder Information for Credit Recapture

26 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 26a through 26d separately for each shareholder.

26a Name of shareholder: _____

26b Shareholder's TIN: _____

26c Shareholder's share of the amount on Part IV, line 14; or Part V, line 20 (if the S corporation is a lessor); or Part V, line 24 (if the S corporation is a lessee)

26c		00
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26d Shareholder's share of the amount on Part IV, line 15, or Part V, line 21 (if the S corporation is a lessor); or Part V, line 25 (if the S corporation is a lessee)

26d		00
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Part VII Partnership Partner Information for Credit Recapture

27 If the credit was passed through from a partnership to its partners, the partnership must complete lines 27a through 27d separately for each partner.

27a Name of partner: _____

27b Partner's TIN: _____

27c Partner's share of the amount on Part IV, line 14; or Part V, line 20 (if the partnership is a lessor); or Part V, line 24 (if the partnership is a lessee)

27c		00
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27d Partner's share of the amount on Part IV, line 15, or Part V, line 21 (if the partnership is a lessor); or Part V, line 25 (if the partnership is a lessee)

27d		00
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Part VIII All Taxpayers Subject to the Recapture

NOTE: If you complete Part VIII, you must also complete Form 300 (corporations) or Form 301 (individuals).

28 Disallowed credit from taxable year 2000: Individuals, corporations, and S corporations, enter the amount from Part IV, line 14, or if a lessor, enter the amount from Part V, line 20; or if a lessee, enter the amount from Part V, line 24.

S corporation shareholders, enter the amount from Part VI, line 26c.

Partners of a partnership, enter the amount from Part VII, line 27c

If you elected to have the excess credit from taxable year 2000 refunded in three annual installments, also enter this amount on Form 313, Part I, line 1, column (f).

28		00
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If the original credit for the 2000 taxable year was less than the 2000 tax, or if the original credit was more than your tax and you elected a lump sum refund or 2 annual installments, skip lines 29 through 32, and do one of the following:

- Individuals, enter the amount on Part VIII, line 28 on Form 301, line 31.
- Corporations, including S corporations that elected to take the credit, enter the amount on Part VIII, line 28 on Form 300, line 24.

If the original credit was more than your tax and you elected to have the excess credit refunded in 3 annual installments, complete lines 29 through 32.

29 Enter the total amount of the credit originally allowable for the 2000 taxable year for all AFVs. If you were a lessor, lessee, partner or an S corporation shareholder, enter that portion of the allowable credit that was originally allocated to you.

29		00
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30 Credit allowable for taxable year 2000 for all AFVs after disallowed credit: Subtract line 28 from line 29, and enter the result

30		00
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31 Enter the amount of original credit for taxable year 2000 for all AFVs that was actually applied against the 2000 tax liability plus the amount that was included in the first and/or second annual refund installment(s)

31		00
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32 Recapture amount: Subtract line 30 from line 31, and enter the result.

Individuals, also enter the amount on line 32 on Form 301, line 31.

Corporations, including S corporations that elected to take the credit, also enter the amount on line 32 on Form 300, line 24

32		00
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Part VIII continues on next page.

Part VIII Continued

33 Disallowed credit from taxable year 2001: Individuals, corporations, and S corporations, enter the amount from Part IV, line 15, or if a lessor, enter the amount from Part V, line 21; or if a lessee, enter the amount from Part V, line 25.

S corporation shareholders, enter the amount from Part VI, line 26d.

Partners of a partnership, enter the amount from Part VII, line 27d

If you elected to have the excess credit from taxable year 2001 refunded in either two or three annual installments, also enter this amount on Form 313, Part II, line 2, column (f).

If the original credit for the 2001 taxable year was less than the 2001 tax, or if the original credit was more than your tax and you elected a lump sum refund, skip lines 34 through 37, and do one of the following:

- Individuals, enter the amount on Part VIII, line 33 on Form 301, line 31.
- Corporations, including S corporations that elected to take the credit, enter the amount on Part VIII, line 33 on Form 300, line 24.

NOTE: If you have an amount on Part VIII, line 28, or Part VIII, line 32, that you must enter on Form 300 or Form 301, add that amount to the amount on line 33 and enter the total on Form 300 or Form 301.

If the original credit was more than your tax and you elected to have the excess credit refunded in either 2 or 3 annual installments, complete lines 34 through 37.

34 Enter the total amount of the credit originally allowable for the 2001 taxable year for all AFVs. If you were a lessor, lessee, partner or an S corporation shareholder, enter that portion of the allowable credit that was originally allocated to you.

35 Credit allowable for taxable year 2001 for all AFVs after disallowed credit: Subtract line 33 from line 34, and enter the result

36 Enter the amount of original credit for taxable year 2001 for all AFVs that was actually applied against the 2001 tax liability plus the amount that was included in the first annual refund installment

37 Recapture amount: Subtract line 35 from line 36, and enter the result.

Individuals, also enter the amount on line 37 on Form 301, line 31.

Corporations, including S corporations that elected to take the credit, also enter the amount on line 37 on Form 300, line 24

Note: If you also have an amount on Part VIII, line 28, or Part VIII, line 32, add that amount to the amount on line 37 and enter the total on Form 300 or Form 301.

33		00
34		00
35		00
36		00
37		00